

H. 11

JFBMJ

\*OGC Has Reviewed\*

27 October 1952

MEMORANDUM FOR: Deputy Director (Administration)

SUBJECT: Reimbursement to [ ] of Penalty  
and Interest on Late Income Tax Return

25X1

25X1A

1. This office previously concurred in the attached request from the Assistant Director for Communications dated 25 July 1952 for reimbursement of penalty and interest attributable to the late filing of [ ] income tax. It was our understanding that the "failure of administrative processes" produced consequent security problems that in turn gave the individual reasonable cause for failure to make timely tax payment and to file his return on the date due. In the absence of clear proof of record that the individual was either instructed to withhold filing of his return pending further advice from Headquarters or that there was some other ground that would justify his delinquency on the basis of security, we concur in the view of the Comptroller insofar as there is no obligation to make such reimbursement on the part of the Government. However, we do not believe there is any valid legal basis for the Comptroller's recommendation that a procedure be developed for collection of the claim from any employee whose negligence resulted in the loss of another employee. This would appear to be at best a personal tort between the two individuals concerned.

[ ]  
Assistant General Counsel

25X1A

Attachment

Memo from Comptroller dated 3 September 1952

OGC/CWP:mkm (20 October 1952)

## Distribution:

- Orig & 1 - Addressee
- 1 - Admin. File (yellow) ✓
- 1 - Chief, Finance Division
- 1 - AD/Communications
- 1 - Special Tax File
- 1 - OGC - 317 South
- 1 - Chrono.

# MISSING PAGE

ORIGINAL DOCUMENT MISSING PAGE(S):

*No Attachment/Enclosure*